REBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS SET CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 2313-1450, ON THE DATE INDICATED BELOW. MAIL STOP AF

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Futoshi Tanigawa et al.

Conf. No.:

2369

Group Art Unit:

1745

Appln. No.:

10/081,087

Examiner:

Dah Wei Yuan

Filing Date:

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Attorney Docket No.:

10059-406US (P27064-01)

Title:

POSITIVE ELECTRODE ACTIVE MATERIAL FOR ALKALINE STORAGE

BATTERY, POSITIVE ELECTRODE USING THE SAME AND METHOD OF

PRODUCING THE SAME

REQUEST FOR RECONSIDERATION AFTER FINAL

This is in response to the final Office Action dated January 10, 2005 (Paper No. 01062005). This response is being timely submitted by April 11, 2005 (April 10, 2005 being a Sunday).